

NIH INTRAMURAL RESEARCH TRAINING AWARD PROGRAM

PROGRAM PROVISIONS

A. QUALIFICATIONS

1. IRTA Fellowships may be awarded to individuals with Ph.D., M.D., D.D.S., D.M.D., D.V.M., or equivalent degrees and 3 years or fewer of professional level, relevant postdoctoral research experience.
2. Participants must be U.S. citizens or permanent residents.

B. FELLOWSHIP DURATION

1. IRTA Fellowship commitments may be made for an initial period of either 1 or 2 years, with the potential for renewal, in increments of 1 year, up to a maximum duration of 3 years in the Program. (Because of accounting requirements, all awards are processed 1 year at a time, including those for 2-year commitments.)
2. Renewal of IRTA awards beyond the initial commitment is based on demonstrated progress in the training assignment and mutual agreement between the IRTA Fellow and appropriate (ICD) officials.

C. STIPENDS AND BENEFITS

1. Stipends and an allowance for health benefits coverage are paid by the (ICD). Upon notification of Fellowship activation, the initial stipend check will be issued within the first week after arrival. Subsequent checks are mailed by the Treasury Department (usually received by the 10th working day of each month) either to the residence or directly to the bank for deposit. Please note that checks cannot be sent to an NIH address.
2. IRTA Fellows must be covered by adequate health insurance in order to receive training in NIH facilities. An approved plan of insurance is available through the Foundation for Advanced Education in the Sciences, Inc. (FAES), and enrollment can be completed upon arrival at NIH. Funds are provided for individual or family low option insurance issued in the Fellow's name, in addition to the regular stipend. If the Fellow desires more expensive coverage, the difference between low option coverage and high option or other available FAES policy will be withheld from the stipend. If enrolled in a private plan, reimbursement to the Fellow will be based on FAES low option coverage.

Reimbursement will not be provided for a health insurance policy that is not issued in the name of the IRTA Fellow. However, the requirement to have adequate health insurance coverage may be satisfied by a policy held in a spouse's name with the Fellow identified as a "family member."

The NIH monthly health benefits allowance is immediately available only to IRTA Fellows who activate by the first calendar day of the given month. Fellows who report later will be required to pay the premium for the partial month themselves. The NIH allowance will begin effective on the first day of the next month.

3. IRTA Fellows do not earn annual or sick leave, since they are not Federal employees. They are, however, excused on Federal holidays. Training preceptors may, at their discretion, excuse IRTA Fellows for reasonable cause such as ill-health and personal emergencies, and may grant a reasonable period annually to allow for vacation and personal relaxation. Neither the duration of the award nor the original termination date will be extended because of time lost in the training assignment.
4. Travel (i.e., mileage and per diem) to NIH is authorized for the Fellow only, in compliance with U.S. Government regulations. No allowances will be provided for dependents, movement of household goods, or return travel.
5. At the discretion of the (ICD), and subject to the availability of funds, allowances may be authorized for attendance at scientific meetings or for training directly related to the purpose of the fellowship. All requests must be approved in advance by appropriate administrative and program officials, and must be carried out in compliance with appropriate U.S. Government regulations.

D. DEDUCTIONS

1. IRTA Fellows are not Government employees, and are, therefore, not eligible to participate in the Federal Employees Retirement System. Since IRTA Fellowships are considered awards for training, neither Social Security nor Medicare are deducted from stipends.
2. IRTA Fellowships are subject to Federal, state, and local income taxes. IRTA Fellows may be required to file quarterly estimated Federal and state income tax returns since taxes are not withheld from stipends.
3. Under Section 6041 of the Internal Revenue Code of 1954, as amended, the NIH is required annually to file Form IRS 1099-G, Statement for Recipients of Certain Government Payments, or Form IRS 1042S, Foreign Person's U.S. Source Income Subject to Withholding (for resident aliens), with the Internal Revenue Service (IRS) on all fellows paid \$600 or more in a calendar year. For this purpose, each IRTA Fellow will be required upon entrance-on-duty to provide his/her Social Security Number.
4. Interpretation and implementation of the tax laws are the domain of the IRS and the courts. IRTA Fellows should consult their local IRS office about the applicability of the current tax code to their own situations, and for information about tax code changes, tax ability of fellowship stipends, and the proper steps to be taken regarding their tax obligation.

E. OUTSIDE WORK

Outside employment may be approved subject to the same guidelines and requirements as Government employees, provided the Fellow is able to meet the minimum requirement of 40 hours per week on his/her training assignment.

F. PUBLICATIONS AND PATENTS

The publication and presentation of scientific discoveries by IRTA Fellows are governed by the same policies that apply to other scientists either employed or in training at NIH.